

DATA INPUT PAGE FOR CITIZEN'S GUIDE TO LOCAL UNIT FINANCES

Local Unit Name:

Manistee County

Local Unit Code:

510,000

Per capita information

2012

2013

2014

2015

2016

2015

2016

Statement of Revenues & Expenditures - All governmental funds

Revenues

Taxes	8,273,921	9,508,717	9,139,248	9,577,746	8,403,653	396	347
Licenses & Permits	90,567	98,719	94,505	85,661	101,785	4	4
Federal Government	1,625,184	2,364,472	3,342,553	3,196,107	3,141,413	132	130
State Government	710,044	760,445	1,088,455	1,185,098	1,222,710	49	51
Local Contributions	856,348	916,017	889,225	909,816	870,452	38	36
Charges for Services	1,396,565	1,520,607	1,378,579	1,076,235	1,078,935	44	45
Fines & Forfeitures	256,039	227,961	256,890	208,076	43,074	9	2
Interest & Rents	52,678	36,450	55,161	305,959	307,775	13	13
Other Revenues	335,010	504,475	390,844	413,952	403,888	17	17
Total Revenues	13,596,356	15,937,863	16,635,460	16,958,650	15,573,685	701	644

Expenditures

General Government	5,389,896	5,981,385	6,047,346	6,129,805	6,140,599	253	254
Police & Fire	-	-	-	-	-	-	-
Other Public Safety	4,037,325	4,101,005	4,264,984	4,311,223	4,544,632	178	188
Roads	-	-	-	-	-	-	-
Other Public Works	1,472,415	2,170,121	2,569,996	3,242,635	3,053,170	134	126
Health & Welfare	888,394	849,172	837,183	865,494	853,006	36	35
Community/Econ. Development	424,843	362,831	426,094	377,638	449,693	16	19
Recreation & Culture	1,248,539	1,234,307	1,249,167	1,159,162	30,448	48	1
Capital Outlay	406,778	500,791	1,351,225	717,207	192,638	30	8
Debt Service	242,393	238,350	243,839	238,257	248,401	10	10
Other Expenditures	247,741	212,124	195,343	195,946	199,512	8	8
Total Expenditures	14,358,324	15,650,086	17,185,177	17,237,367	15,712,099	713	650
Surplus (Shortfall)	(761,968)	287,777	(549,717)	(278,717)	(138,414)	(12)	(6)

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2012

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Financial Position - All governmental funds

Nonspendable	3,249	50,629	52,903	55,769	49,913	2	2
Restricted	1,352,827	1,694,736	1,700,802	1,854,622	1,093,279	77	45
Committed		1,448,562	1,448,562	1,448,562	1,448,562	60	60
Assigned	3,333,422	1,776,930	1,451,252	1,080,293	913,598	45	38
Unassigned	2,182,517	1,836,894	1,916,085	2,123,601	2,278,925	88	94
Total Fund Balance	6,872,015	6,807,751	6,569,604	6,562,847	5,784,277	271	239

Liabilities not counted on a modified-accrual basis

Pensions

Date of actuarial valuation:

12/31/2011

12/31/2012

12/31/2013

12/31/2014

12/31/2015

Assets

30,256,558

31,506,178

33,041,455

30,841,928

29,593,153

Actuarial Liability

39,228,030

41,258,320

43,329,826

42,482,766

46,469,258

Unfunded (Overfunded)

8,971,472

9,752,142

10,288,371

11,640,838

16,876,105

Percent funded

77%

76%

76%

73%

64%

481

698

OPEB

Date of actuarial valuation:

12/31/2009

12/31/2012

12/31/2012

12/31/2012

12/31/2012

Assets

-

-

-

-

-

Actuarial Liability

2,757,499

3,041,084

3,041,084

3,041,084

3,041,084

Unfunded

2,757,499

3,041,084

3,041,084

3,041,084

3,041,084

Percent funded

0%

0%

0%

0%

0%

126

126

Sum of All Pension & OPEB Plans

Assets

30,256,558

31,506,178

33,041,455

30,841,928

29,593,153

Actuarial Liability

41,985,529

44,299,404

46,370,910

45,523,850

49,510,342

Unfunded

11,728,971

12,793,226

13,329,455

14,681,922

19,917,189

Percent funded

72%

71%

71%

68%

60%

607

823

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Per capita information

2012 2013 2014 2015 2016 2015 2016

Debt

Bonds & Contracts Payable

Capital Leases

Other Contractual Debt

Structured Debt

Employee Compensated Absences

Landfill Closure & Postclosure Care

Uninsured Losses

Other Claims & Contingencies

Total Long Term Debt (Excluding

Pension & OPEB)

Population Information

Contact Information

Contact Name:

Contact Phone Number:

Tom Karminski

(231) 723-3173

2,458,999	2,286,014	2,103,332	1,921,665	1,739,998		
2,458,999	2,286,014	2,103,332	1,921,665	1,739,998	79	72
593,161	560,968	539,356	490,069	482,506	20	20
					-	-
					-	-
					-	-

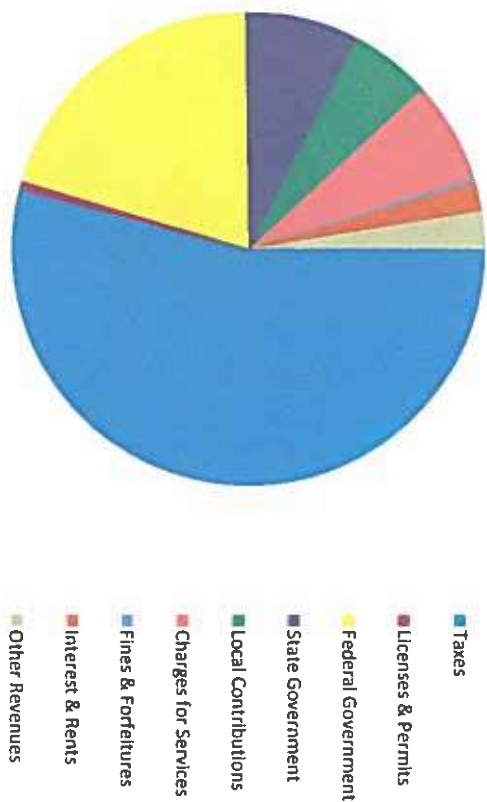
3,052,160	2,846,982	2,642,688	2,411,734	2,222,504	100	92
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24,188	24,188	24,188	24,188	24,188		
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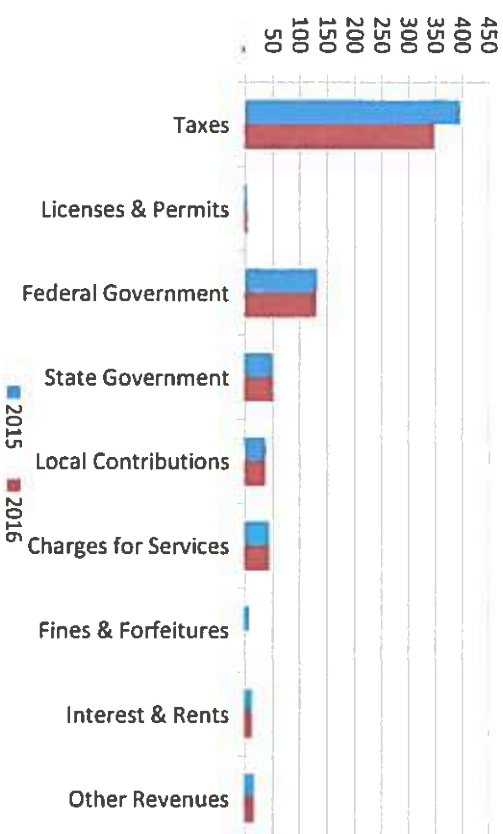
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)

REVENUES

1. Where our money comes from (all governmental funds)



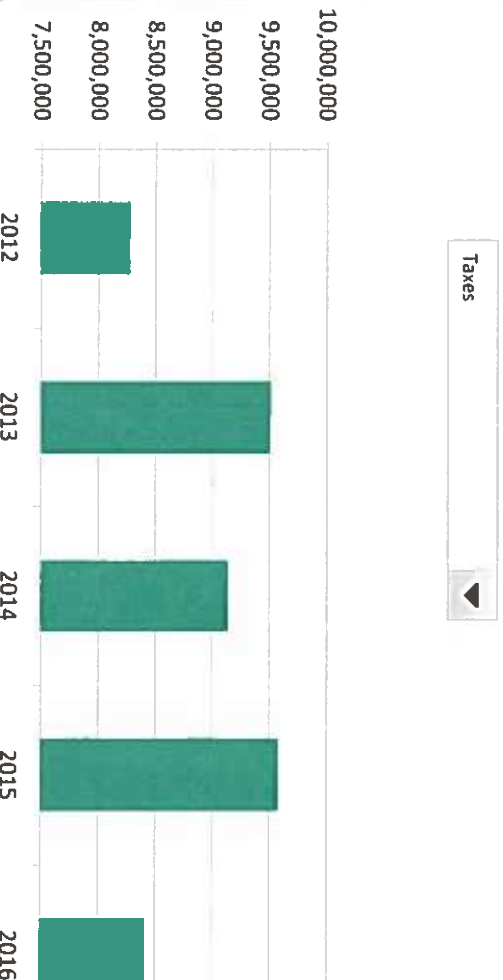
3. Revenue sources per capita - compared to the prior year



2. Compared to the prior year

	2015	2016	% change
Taxes	\$ 9,577,746	\$ 8,403,653	-12.26%
Licenses & Permits	85,661	101,785	18.82%
Federal Government	3,196,107	3,141,413	-1.71%
State Government	1,185,098	1,222,710	3.17%
Local Contributions	909,816	870,452	-4.33%
Charges for Services	1,076,235	1,078,935	0.25%
Fines & Forfeitures	208,076	43,074	-79.30%
Interest & Rents	305,959	307,775	0.59%
Other Revenues	413,952	403,888	-2.43%
Total Revenues	\$ 16,958,650	\$ 15,573,685	-8.17%

4. Historical trends of individual sources



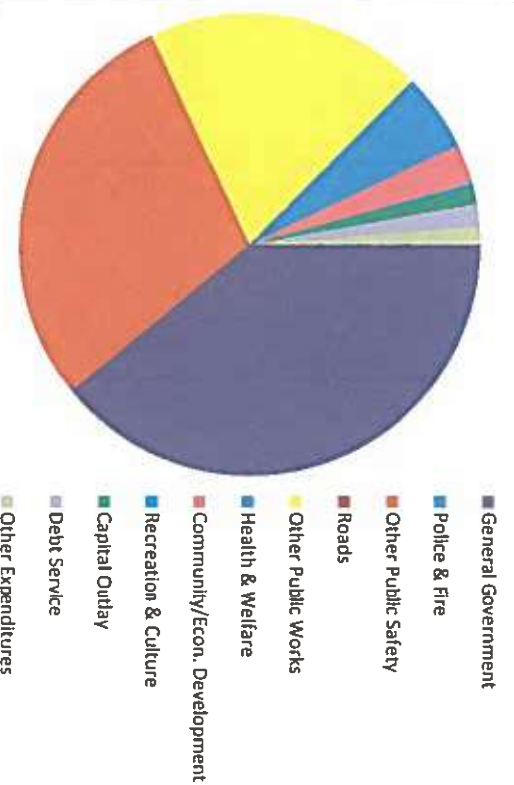
Commentary:

For more information on our unit's finances, contact Tom Kaminiski at (231) 723-3173.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)

EXPENDITURES

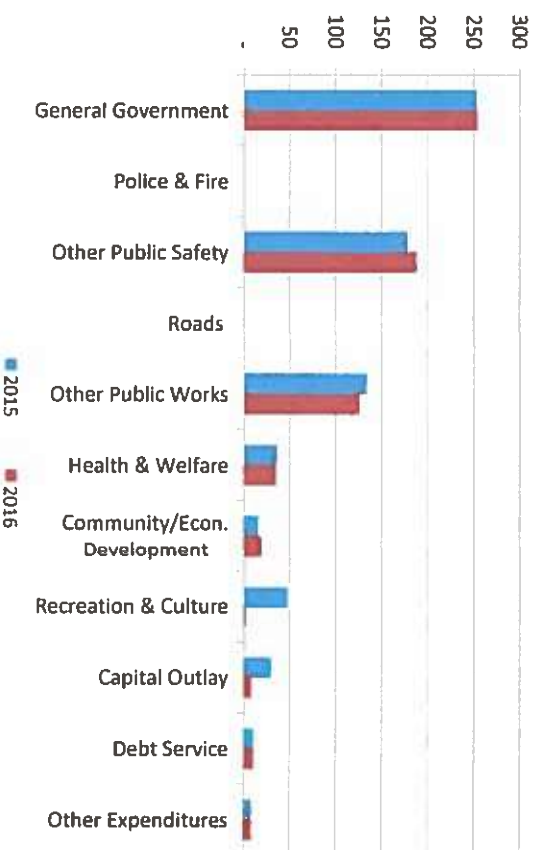
1. Where we spend our money (all governmental funds)



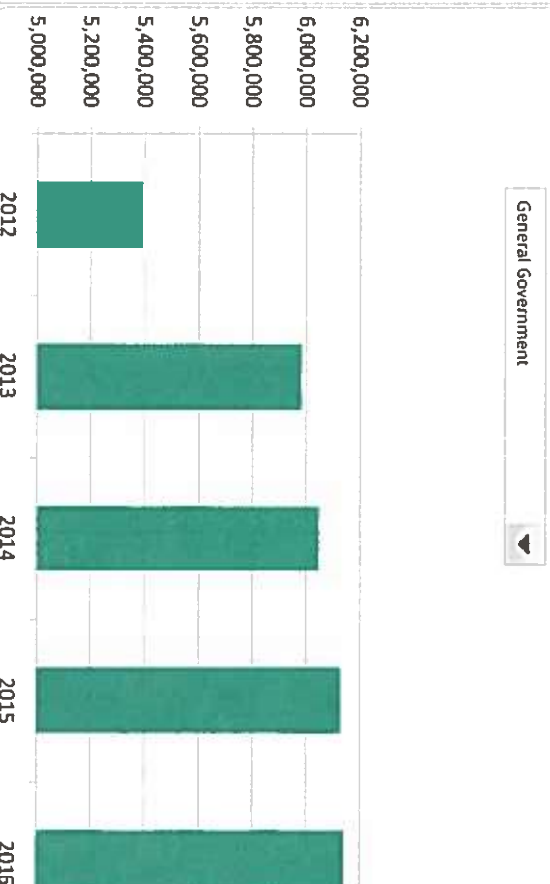
2. Compared to the prior year

	2015	2016	% change
General Government	\$ 6,129,805	\$ 6,140,599	0.18%
Police & Fire	-	-	N/A
Other Public Safety	4,311,223	4,544,632	5.41%
Roads	-	-	N/A
Other Public Works	3,242,635	3,053,170	-5.84%
Health & Welfare	865,494	853,006	-1.44%
Community/Econ. Development	377,638	449,693	19.08%
Recreation & Culture	1,159,162	30,448	-97.37%
Capital Outlay	717,207	192,638	-73.14%
Debt Service	238,257	248,401	4.26%
Other Expenditures	195,946	199,512	1.82%
Total Expenditures	\$ 17,237,367	\$ 15,712,099	-8.85%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



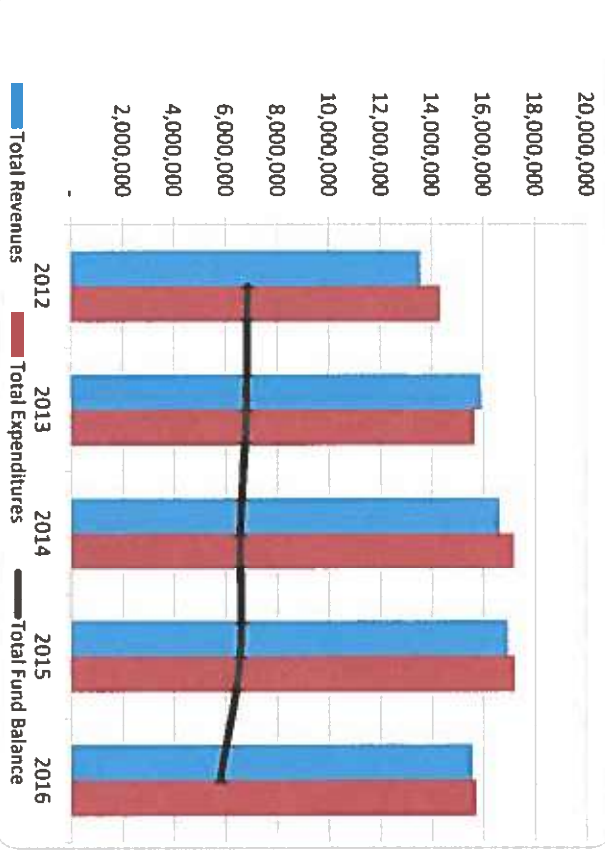
Commentary:

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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (510000)

FINANCIAL POSITION

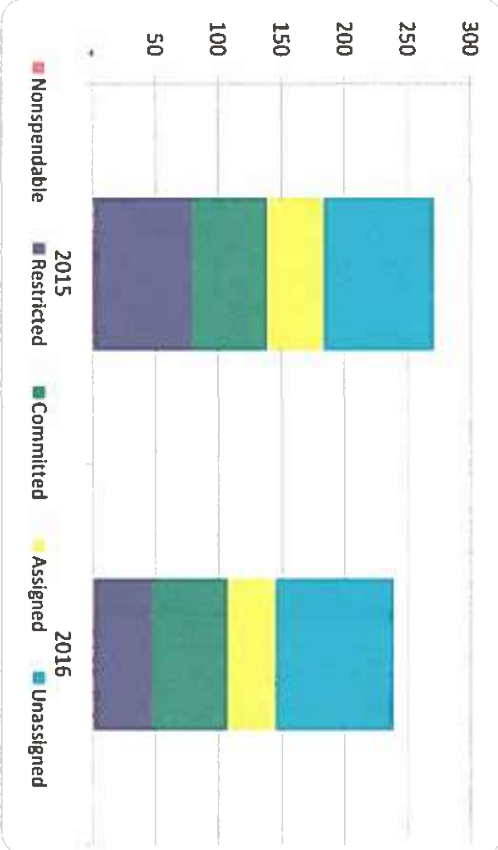
1. How have we managed our governmental fund resources (fund balance)?



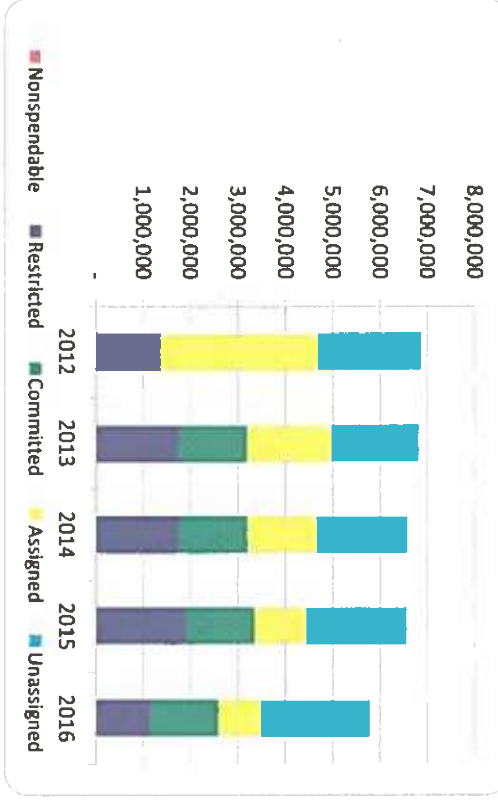
2. Compared to the prior year

	2015	2016	% change
Revenue	16,958,650	15,573,685	-8.17%
Expenditures	17,237,367	15,712,099	-8.85%
Surplus (shortfall)	(278,717)	(138,414)	-50.34%
Fund balance, by component:			
Nonspendable	55,769	49,913	-10.50%
Restricted	1,854,622	1,093,279	-41.05%
Committed	1,448,562	1,448,562	0.00%
Assigned	1,080,293	913,598	-15.43%
Unassigned	2,123,601	2,278,925	7.31%
total fund balance	6,562,847	5,784,277	-11.86%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components



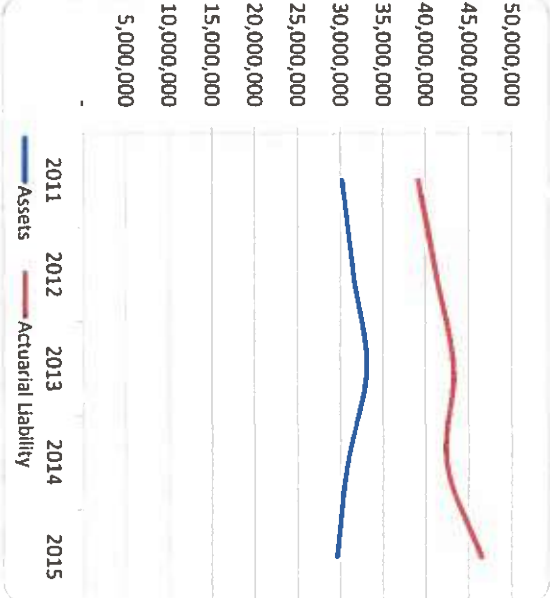
Commentary:

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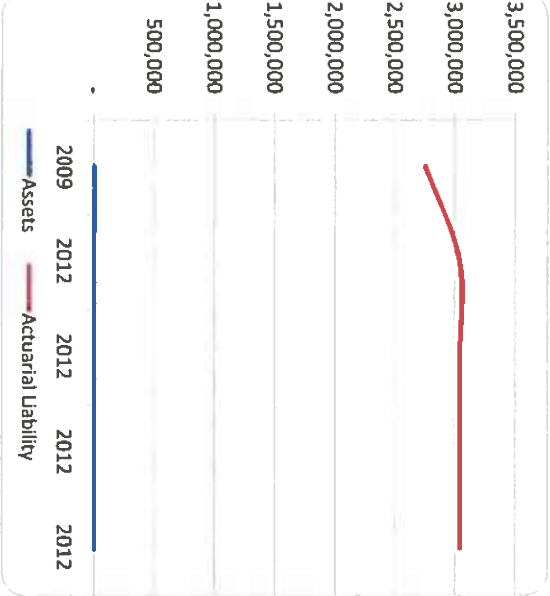
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Manistee County (5110000)

OTHER LONG TERM OBLIGATIONS

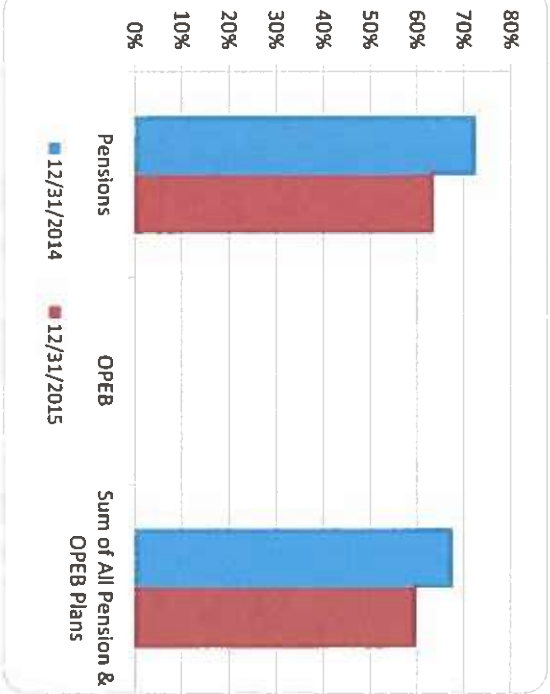
1. Pension funding status



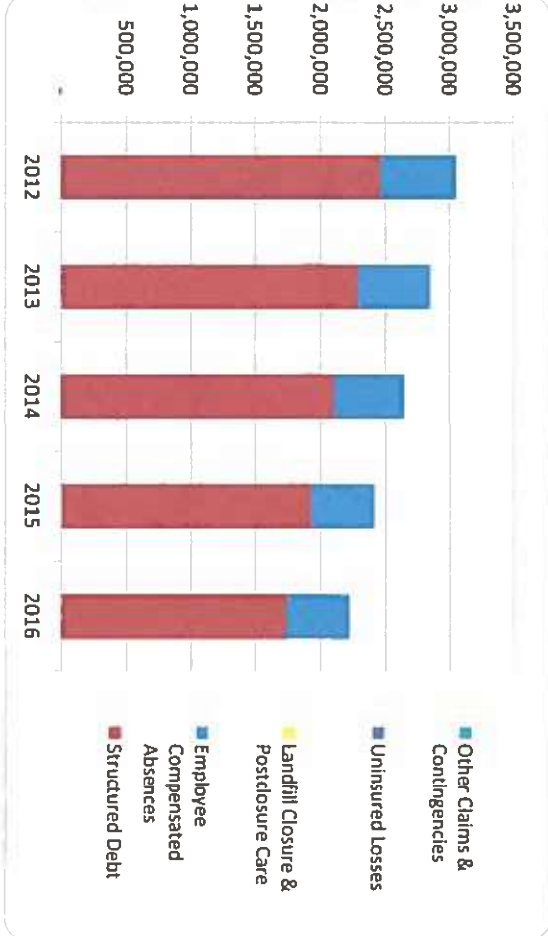
2. Retiree Health care funding status



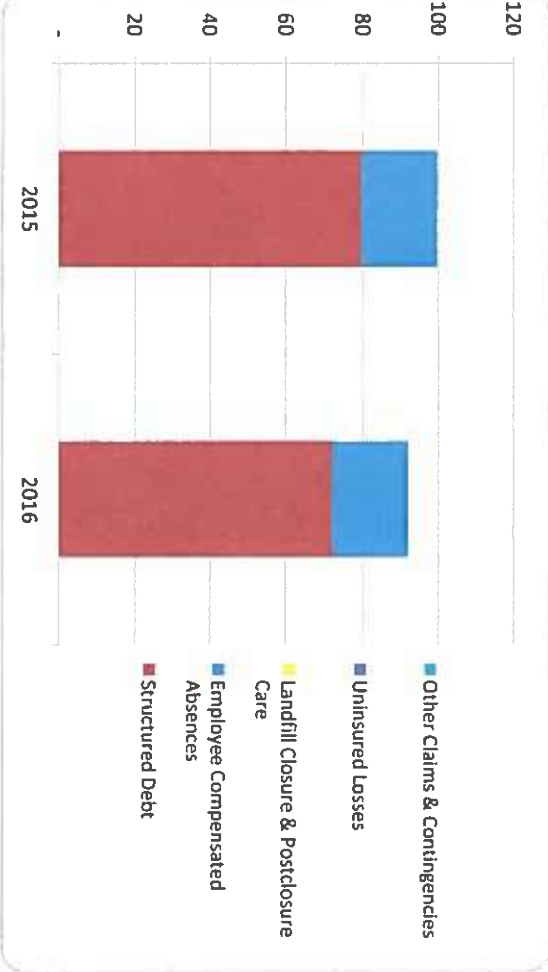
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Commentary:

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